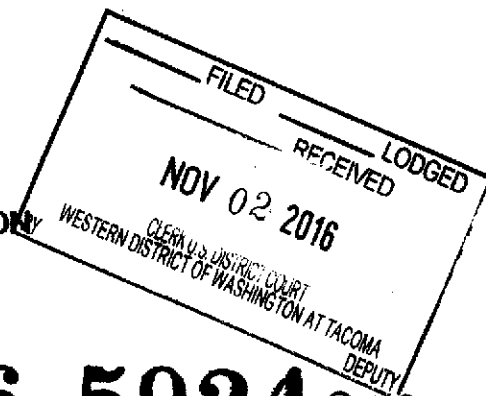


UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON



C16 5924 23B

John A. Olagues
Ray Wollney

Plaintiffs

vs.

Private Right of Action
Under Section 16 b of the
Securities and Exchange
Act of 1934
CIVIL ACTION

Michael L. Elich
James D. Miller
Gregory Vaughn
Barrett Business Services, Inc.

Defendants

Parties to this Complaint:

Plaintiff's Name, Address and Phone Number

John A. Olagues
413 Sauve Road
River Ridge, Louisiana 70123
504-305-4071

Ray Wollney
8331 Whiskey Preserve Circle #421
Ft. Myers, Fl. 33919
239-690-7754

TAC614267 - 4summons to issue for

Defendant's Name, Address and Phone Number

**Michael L. Elich
Barrett Business Services, Inc
8100 NE Parkway Drive
Suite 200
Vancouver, WA. 98662**

**James D. Miller
Barrett Business Services, inc.
8100 NE Parkway Drive
Suite 200
Vancouver, WA. 98662
800-494-5669**

**Gregory Vaughn
Barrett Business Services, inc.
8100 NE Parkway Drive
Suite 200
Vancouver, WA. 98662
800-494-5669**

**Barrett Business Services, Inc.
8100 NE Parkway Drive
Suite 200
Vancouver, WA. 98662
800-494-5669**

Jurisdiction

Jurisdiction of this Court is proper pursuant to Section 27 of the Exchange Act [15 U.S.C. §78aa].

Venue is properly laid in this District because Defendants Michael L Elich, James D. Miller and Gregory Vaughn and Barrett Business Services, Inc. are located in this District.

Statement of Claim

1. Plaintiffs, allege, based upon knowledge with respect to the facts relating to them upon information and belief with respect to all other allegations, as follows.

INTRODUCTION

2. This action is brought pursuant to Section 16(b) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), [15 U.S.C. 78p(b)] ("Section 16(b)") in order to recover short-swing insider trading profits realized by defendants Mr. Michael L Elich, Mr. James D. Miller and Mr. Gregory Vaughn while they were statutory insiders and officers of Barrett Business Services Inc.

3. Michael L Elich, James D. Miller and Gregory Vaughn at all relevant times were officers and insiders of Barrett Business Services Inc. within the meaning of Section 16(b).

4. Section 16(b) requires company insiders to disgorge any profits earned by Section 16 (b) insiders through short-swing insider trading (i.e., purchases and sales, or sales and purchases, of the company's securities, within less than a six month period). Actual misuse of inside information is not an element of the claim although the statute embodies a presumption that statutory insiders have access to such inside information.

5. The SEC is not allowed to pass rules that exempt transactions that are comprehended to be within the purpose of Section 16 b of the 1934 Securities Act as stated in the last sentence of 16(b) shown below:

"This subsection shall not be construed to cover any transaction where such beneficial owner was not such both at the time of the purchase and sale, or the sale and purchase, of the security or security-based swap agreement or a security-based swap involved, or any transaction or transactions which the Commission by rules and regulations may exempt as not comprehended within the purpose of this subsection."

6. Barrett Business Services Inc, Common Stock is registered with the SEC pursuant to Section 12 of the Exchange Act and the Common Stock trades on the NASDAQ under the symbol BBSI.

7. Barrett Business Services Inc. is a necessary party as this action is brought by Plaintiffs in order to obtain a recovery for the firm, Barrett Business Services Inc.

SUBSTANTIVE ALLEGATIONS

8. The relevant transactions shown on Form 4s filed with the SEC by Defendants Michael L Elich, James D. Miller and Gregory Vaughn are listed below: The Documents from SEC Form 4.com attached as Exhibit A show all of the relevant filings by Defendants Michael L Elich, James D. Miller and Gregory Vaughn, who were officers or directors when the non-exempt purchases and dispositions illustrated below were made.

Michael Elich

Shares Purchased	Date	Price	Shares Disposed	Date	Price	Profit
1574	11/04/14	\$24.07	1574	7/11/2014	\$55.02	\$48,715
2098	11/04/14	\$24.07	2098	7/01/2014	\$48.93	\$52,156
Total profits.....						\$100,871

James Miller

Shares Purchased	Date	Price	Shares Disposed	Date	Price	Profit
1049	11/04/2014	\$23.26	1049	7/11/2014	\$55.02	\$33,316
1049	11/04/2014	\$23.26	1049	7/1/2014	\$48.93	\$26,928
Total profits.....						\$60,244

Gregory Vaughn

Shares Purchased	Date	Price	Shares Disposed	Date	Price	Profit
1049	11/04/2014	\$23.26	1049	7/11/2014	\$55.02	\$33,316
1049	11/04/2014	\$23.26	1049	7/1/2014	\$48.93	\$26,928

Total Profits\$60,244

All profits combined.....\$221,359

9. None of the dispositions to the issuer were "automatic" dispositions as required to achieve an exemption under 16 b-3(e). All were discretionary by the insider. The discretionary dispositions of shares to the issuer when the issuer has no discretion are "comprehended within the purpose of subsection 16 (b)" of the 1934 Securities Act and can not be exempted by the SEC.

10. All of the Shares Purchased above were market transactions non-exempt from section 16 b. This is conceded by attorneys for Barrett Business Services Inc.

BASIS FOR INFORMATION AND BELIEF

11. Plaintiffs' information and belief is based on, among other things, the SEC Form 4s referenced herein and the violations of the Securities law as described above. Also the SEC Staff opinion expressed in the Q and A, No.123.16 of May 23, 2007 supports Plaintiffs' view that dispositions must be automatic with no discretion to the issuer in order for executives to get exemptions via 16 b-3(e). See **Exhibit B**

ALLEGATIONS AS TO DEMAND

12. Plaintiffs notified Barrett Business Services Inc of the facts alleged above (the "Demand"). Attorneys for Barrett Business Services Inc. refused to request disgorgement of the profits from Mr. Michael L Elich, James D. Miller and Gregory Vaughn and refused to file suit to recover such profits totaling \$221,359, for Barrett Business Services Inc.

13. The attorneys for Barrett Business Services in a letter to Plaintiff, alleged that the dispositions from Mr. Michael L Elich, James D. Miller and Gregory Vaughn to Barrett Business Services Inc were exempt from Section 16 b of the 1934 Act via SEC Rule 16 b-3(e) and thus the attorneys alleged that the dispositions on 7/11/2014 and 7/1/2014 could not be matched with any of the purchases of shares on 11/4/2014.

Prayer For Relief


14. WHEREFORE, Plaintiff prays for judgment against Defendants Mr. Michael L Elich, James D. Miller and Gregory Vaughn in an amount to be determined at trial, plus prejudgment interest, post-judgment interest and such other and further relief as this Court may deem just and proper.

15. The amount to be at a minimum of \$ 221,359 which is the total profit received from matched non exempt purchases and non exempt dispositions.

Jury Trial Demanded

DATED this 31 th day of October, 2016.

Respectfully Submitted:


John Olagues
413 Sauve Rd.
River Ridge, La. 70123
olagues@gmail.com
504-305-4071



Ray Wollney
8331 Whiskey Preserve Circle #421
Ft. Myers, Fl. 33919
rwollney1@comcast.net
239-690-7754

Exhibit A

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Penny Stocks

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Insider Trading
Stock ScreenerInsider Trading
Graph View

Insider Watch

Elich Michael L - Barrett Business Services Inc - For 2014-11-04

1. **About Form 4 Filing:** Every director, officer or owner of more than ten percent of a class of equity securities registered under Section 12 of the '34 Act must file with the U.S. Securities and Exchange Commission (SEC) a statement of ownership regarding such security. The initial filing is on Form 3 and changes are reported on Form 4. The Annual Statement of beneficial ownership of securities is on Form 5. The forms contain information on the reporting person's relationship to the company and on purchases and sales of such equity securities.
2. Form 4 is stored in SEC's EDGAR database. EDGAR is Electronic Data Gathering, Analysis and Retrieval System. It is a registered trademark of the SEC.

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The following is an SEC EDGAR document rendered as filed.
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UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

OMB APPROVAL

OMB Number: 3235-0287
Expires: November 30, 2011
Estimated average burden hours per response... 0.5

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

1. Name and Address of Reporting Person - Elich Michael L			2. Issuer Name and Ticker or Trading Symbol BARRETT BUSINESS SERVICES INC [BBSI]			5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input type="checkbox"/> X Director <input type="checkbox"/> 10% Owner <input type="checkbox"/> X Officer (give title below) <input type="checkbox"/> Other (specify below) President and CEO		
(Last) (First) (Middle) 8100 NE PARKWAY DRIVE, SUITE 200			3. Date of Earliest Transaction (MM/DD/YY) 11/04/2014			6. Individual or Joint/Group Filing (Check Applicable Line) <input type="checkbox"/> X Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person		
(Street) VANCOUVER, WA 98662			4. If Amendment, Date Original Filed (MM/DD/YY)					
(City) (State) (Zip)								

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (MM/DD/YY)	2A. Deemed Execution Date, if any (MM/DD/YY)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Stock	11/04/2014		P		6,200	A	\$ 24.067 (1)	55,830	D	

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned e.g., puts, calls, warrant securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (MM/DD/YY)	3A. Deemed Execution Date, if any (MM/DD/YY)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (MM/DD/YY)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
						Date Exercisable	Expiration Date	Title	Amount or Number of Shares			

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Elich Michael L 8100 NE PARKWAY DRIVE SUITE 200 VANCOUVER, WA 98662	X		President and CEO	

/s/ Michael L. Elich

11/06/2014

Signature of Reporting Person

Date

Explanation of Responses:

(1) The price reported in Column 4 is a weighted average price. The shares were purchased in multiple transactions at prices ranging from \$24.05 per share to \$24.08 per share. The reporting person undertakes to provide to Barrett Business Services, Inc., any security holder of Barrett Business Services, Inc., or the staff of the Securities and Exchange Commission, upon request, full information regarding the number of shares purchased at each separate price.

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, see Instruction 4(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

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[Insider Buying](#)[Insider Sales](#)[Insider Buy Sell Ratios](#)[Stock Options](#)[Insider Trading Stock Screener](#)[Insider Trading Graph View](#)[Insider Watch](#)**Elich Michael L - Barrett Business Services Inc - For 2014-07-11**

1. **About Form 4 Filing:** Every director, officer or owner of more than ten percent of a class of equity securities registered under Section 12 of the '34 Act must file with the U.S. Securities and Exchange Commission (SEC) a statement of ownership regarding such security. The initial filing is on Form 3 and changes are reported on Form 4. The Annual Statement of beneficial ownership of securities is on Form 5. The forms contain information on the reporting person's relationship to the company and on purchases and sales of such equity securities.
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UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

OMB APPROVAL

OMB Number: 3235-0287
Expires: November 30, 2011
Estimated average burden hours per response... 0.5

1. Name and Address of Reporting Person - Elich Michael L			2. Issuer Name and Ticker or Trading Symbol BARRETT BUSINESS SERVICES INC (BBSI)			5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director <input type="checkbox"/> 10% Owner <input type="checkbox"/> Officer (give title below) <input type="checkbox"/> Other (specify below) President and CEO		
(Last) 8100 NE PARKWAY DRIVE, SUITE 200	(First) VANCOUVER, WA98662	(Middle) (City) (State) (Zip)	3. Date of Earliest Transaction (MM/DD/YY) 07/11/2014			6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person		

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (MM/DD/YY)	2A. Deemed Execution Date, if any (MM/DD/YY)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Stock	07/11/2014		M		3,750	A	\$ 0	51,204	D	
Common Stock	07/11/2014		F		1,574	D	\$ 55.02	49,630	D	

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
e.g., puts, calls, warr
vertible securities)

Schedule 14c-1 Part 1. Common Stock, Warrant													Part 2. Restricted Stock Units		
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (MM/DD/YY)	3A. Deemed Execution Date, if any (MM/DD/YY)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (MM/DD/YY)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
				Code	V		(A)	(D)	Date Exercisable	Expiration Date					Title
Restricted Stock Units	(1)	07/11/2014		M		3,750		(2)	(2)	Common Stock	3,750	\$ 0	7,500	D	

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Elich Michael L 8100 NE PARKWAY DRIVE SUITE 200 VANCOUVER, WA98662	X		President and CEO	

/s/ James D. Miller, as attorney-in-fact

07/11/2014

Signature of Reporting Person

Date

Explanation of Responses:

(1) Each Restricted Stock Unit represents a contingent right to receive one share of the Issuer's common stock.

(2) The Restricted Stock Units vest in four equal annual installments and will be settled by delivery of unrestricted shares of common stock beginning in July 2013 on the regular payroll date next following July 2.

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, see Instruction 4(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

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Elich Michael L - Barrett Business Services Inc - For 2014-07-01

- About Form 4 Filing:** Every director, officer or owner of more than ten percent of a class of equity securities registered under Section 12 of the '34 Act must file with the U.S. Securities and Exchange Commission (SEC) a statement of ownership regarding such security. The initial filing is on Form 3 and changes are reported on Form 4. The Annual Statement of beneficial ownership of securities is on Form 5. The forms contain information on the reporting person's relationship to the company and on purchases and sales of such equity securities.
- Form 4 is stored in SEC's EDGAR database. EDGAR is Electronic Data Gathering, Analysis and Retrieval System. It is a registered trademark of the SEC.

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FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

OMB APPROVAL

OMB Number: 3235-0287
Expires: November 30, 2011
Estimated average burden hours per response... 0.5

☐ Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

1. Name and Address of Reporting Person - <u>Elich Michael L</u>			2. Issuer Name and Ticker or Trading Symbol <u>BARRETT BUSINESS SERVICES INC [BBSI]</u>			5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input type="checkbox"/> Director <input type="checkbox"/> 10% Owner <input type="checkbox"/> Officer (give title below) <input type="checkbox"/> Other (specify below) <u>President and CEO</u>		
(Last) (First) (Middle) 8100 NE PARKWAY DRIVE, SUITE 200			3. Date of Earliest Transaction (MM/DD/YY) 07/01/2014			6. Individual or Joint/Group Filing (Check Applicable Line) <input type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person		
(Street) VANCOUVER, WA 98662			4. If Amendment, Date Original Filed (MM/DD/YY)					
(City) (State) (Zip)								

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (MM/DD/YY)	2A. Deemed Execution Date, if any (MM/DD/YY)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Stock	07/01/2014		M		5,000	A	\$ 0	49,552	D	
Common Stock	07/01/2014		F		2,098	D	\$ 48.93	47,454	D	

(e.g. warrants, options, conv

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (MM/DD/YY)	3A. Deemed Execution Date, if any (MM/DD/YY)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (MM/DD/YY)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V		Date Exercisable	Expiration Date					
Restricted Stock Units	(1)	07/01/2014		A		20,000	(2)	(2)	Common Stock	20,000	\$ 0	20,000	D
Restricted Stock Units	(1)	07/01/2014		M		5,000	(3)	(3)	Common Stock	5,000	\$ 0	15,000	D

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Elich Michael L 8100 NE PARKWAY DRIVE SUITE 200 VANCOUVER, WA 98662	X		President and CEO	

Signatures

/s/ James D. Miller, as attorney-in-fact

07/02/2014

** Signature of Reporting Person

Date

Explanation of Responses:

- (1) Each Restricted Stock Unit represents a contingent right to receive one share of the Issuer's common stock.
(2) The Restricted Stock Units vest in four equal annual installments beginning on July 1, 2015, and will be settled by delivery of unrestricted shares of common stock on the vesting date.
(3) The Restricted Stock Units vest in four equal annual installments beginning on July 1, 2014, and will be settled by delivery of unrestricted shares of common stock on the vesting date.

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, see Instruction 4(b)(v).

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FORM 4**UNITED STATES SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

OMB APPROVAL

OMB Number: 3235-0287
Expires: November 30, 2011
Estimated average burden hours per response... 0.5

☐ Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

1. Name and Address of Reporting Person - MILLER JAMES D			2. Issuer Name and Ticker or Trading Symbol BARRETT BUSINESS SERVICES INC [BBSI]			5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input type="checkbox"/> Director <input type="checkbox"/> 10% Owner <input checked="" type="checkbox"/> Officer (give title <input type="checkbox"/> Other (specify below) VP-Finance, Treas. and Sec.		
(Last)	(First)	(Middle)	3. Date of Earliest Transaction (MM/DD/YY) 11/04/2014			6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person		
8100 NE PARKWAY DRIVE, SUITE 200			4. If Amendment, Date Original Filed (MM/DD/YY)					
(Street) VANCOUVER, WA 98662			(City) (State) (Zip)					

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (MM/DD/YY)	2A. Deemed Execution Date, if any (MM/DD/YY)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
Common Stock	11/04/2014		P	Amount (A) or (D) Price	4,000 A \$ 23.26	17,402	D

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (MM/DD/YY)	3A. Deemed Execution Date, if any (MM/DD/YY)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (MM/DD/YY)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code V (A) (D)		Date Exercisable Expiration Date	Title Amount or Number of Shares				

Reporting Owners**Signatures**

Reporting Owner Name / Address	Relationships
	Director 10% Owner Officer Other
MILLER JAMES D 8100 NE PARKWAY DRIVE SUITE 200 VANCOUVER, WA 98662	VP-Finance, Treas. and Sec.

/s/ James D. Miller

11/06/2014

Signature of Reporting Person

Date

Explanation of Responses:

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, see Instruction 4(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

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Sec Form 4[Form 4 Filings](#)[Insider Buys](#)[Significant Buys](#)[Penny Stocks](#)[Insider Sales](#)[Insider Buy Sell Ratios](#)[Stock Options](#)[Insider Trading Stock Screener](#)[Insider Trading Graph View](#)[Insider Watch](#)**Vaughn Gregory R - Barrett Business Services Inc - For 2014-07-11**

1. **About Form 4 Filing:** Every director, officer or owner of more than ten percent of a class of equity securities registered under Section 12 of the '34 Act must file with the U.S. Securities and Exchange Commission (SEC) a statement of ownership regarding such security. The initial filing is on Form 3 and changes are reported on Form 4. The Annual Statement of beneficial ownership of securities is on Form 5. The forms contain information on the reporting person's relationship to the company and on purchases and sales of such equity securities.
2. Form 4 is stored in SEC's EDGAR database. EDGAR is Electronic Data Gathering, Analysis and Retrieval System. It is a registered trademark of the SEC.

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FORM 4**UNITED STATES SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

OMB APPROVAL

OMB Number: 3235-0287
Expires: November 30, 2011
Estimated average burden hours per response... 0.5

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

1. Name and Address of Reporting Person - VAUGHN GREGORY R			2. Issuer Name and Ticker or Trading Symbol BARRETT BUSINESS SERVICES INC [BBSI]			5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director _____ 10% Owner _____ <input checked="" type="checkbox"/> Officer (give title _____ Other (specify below) _____ VP & COO--Corporate Operations		
(Last)	(First)	(Middle)	3. Date of Earliest Transaction (MM/DD/YY) 07/11/2014			6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person ____ Form filed by More than One Reporting Person		
8100 NE PARKWAY DRIVE, SUITE 200			4. If Amendment, Date Original Filed (MM/DD/YY)					
(Street)								
VANCOUVER, WA98662								
(City) (State) (Zip)								

1. Title of Security (Instr. 3)	2. Transaction Date (MM/DD/YY)	2A. Deemed Execution Date, if any (MM/DD/YY)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Stock	07/11/2014		M		2,500	A	\$ 0	15,492	D	
Common Stock	07/11/2014		F		1,049	D	\$ 55.02	14,443	D	

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (MM/DD/YY)	3A. Deemed Execution Date, if any (MM/DD/YY)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)		6. Date Exercisable and Expiration Date (MM/DD/YY)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Restricted Stock Unit	(1)	07/11/2014		M			2,500	(2)	(2)	Common Stock	2,500	\$ 0	5,000	D	

Reporting Owners**Signatures**

Reporting Owner Name / Address	Relationships
	Director 10% Owner Officer Other
VAUGHN GREGORY R 8100 NE PARKWAY DRIVE SUITE 200 VANCOUVER, WA98662	VP & COO--Corporate Operations

/s/ James D. Miller, as attorney-in-fact

07/11/2014

Signature of Reporting Person

Date

Explanation of Responses:

(1) Each Restricted Stock Unit represents a contingent right to receive one share of the Issuer's common stock.

(2) The Restricted Stock Units vest in four equal annual installments and will be settled by delivery of unrestricted shares of common stock beginning in July 2013 on the regular payroll date next following July 2.

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, see Instruction 4(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

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1. **About Form 4 Filing:** Every director, officer or owner of more than ten percent of a class of equity securities registered under Section 12 of the '34 Act must file with the U.S. Securities and Exchange Commission (SEC) a statement of ownership regarding such security. The initial filing is on Form 3 and changes are reported on Form 4. The Annual Statement of beneficial ownership of securities is on Form 5. The forms contain information on the reporting person's relationship to the company and on purchases and sales of such equity securities.
2. Form 4 is stored in SEC's EDGAR database. EDGAR is Electronic Data Gathering, Analysis and Retrieval System. It is a registered trademark of the SEC.

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UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

OMB APPROVAL

OMB Number: 3235-0287
Expires: November 30, 2011
Estimated average burden hours per response... 0.5

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

1. Name and Address of Reporting Person MILLER JAMES D			2. Issuer Name and Ticker or Trading Symbol BARRETT BUSINESS SERVICES INC [BBSI]			5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input type="checkbox"/> Director <input type="checkbox"/> 10% Owner <input checked="" type="checkbox"/> Officer (give title below) <input type="checkbox"/> Other (specify below) VP-Finance, Treas. & Sec.		
(Last) (First) (Middle) 8100 NE PARKWAY DRIVE, SUITE 200			3. Date of Earliest Transaction (MM/DD/YY) 07/01/2014			6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person		
(Street) VANCOUVER, WA 98662			4. If Amendment, Date Original Filed (MM/DD/YY)					
(City) (State) (Zip)								

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (MM/DD/YY)	2A. Deemed Execution Date, if any (MM/DD/YY)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Stock	07/01/2014		M		2,500	A	\$ 0	13,000	D	
Common Stock	07/01/2014		F		1,049	D	\$ 48.93	11,951	D	

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
e.g. arr veritable securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (MM/DD/YY)	3A. Deemed Execution Date, if any (MM/DD/YY)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)		6. Date Exercisable and Expiration Date (MM/DD/YY)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Restricted Stock Units	(1)	07/01/2014		A		10,000		(2)	(2)	Common Stock	10,000	\$ 0	10,000	D	
Restricted Stock Units	(1)	07/01/2014		M		2,500		(3)	(3)	Common Stock	2,500	\$ 0	7,500	D	

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
MILLER JAMES D 8100 NE PARKWAY DRIVE SUITE 200 VANCOUVER, WA 98662			VP-Finance, Treas. & Sec.	

/s/ James D. Miller

07/02/2014

Signature of Reporting Person

Date

Explanation of Responses:

- (1) Each Restricted Stock Unit represents a contingent right to receive one share of the Issuer's common stock.
(2) The Restricted Stock Units vest in four equal annual installments beginning on July 1, 2015, and will be settled by delivery of unrestricted shares of common stock on the vesting date.
(3) The Restricted Stock Units vest in four equal annual installments beginning on July 1, 2014, and will be settled by delivery of unrestricted shares of common stock on the vesting date.

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, see Instruction 4(b)(v).

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Vaughn Gregory R - Barrett Business Services Inc - For 2014-11-04

- About Form 4 Filing:** Every director, officer or owner of more than ten percent of a class of equity securities registered under Section 12 of the '34 Act must file with the U.S. Securities and Exchange Commission (SEC) a statement of ownership regarding such security. The initial filing is on Form 3 and changes are reported on Form 4. The Annual Statement of beneficial ownership of securities is on Form 5. The forms contain information on the reporting person's relationship to the company and on purchases and sales of such equity securities.
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FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

OMB APPROVAL

 OMB Number: 3235-0287
 Expires: November 30, 2011
 Estimated average burden hours per response... 0.5

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

1. Name and Address of Reporting Person VAUGHN GREGORY R			2. Issuer Name and Ticker or Trading Symbol BARRETT BUSINESS SERVICES INC [BBSI]			5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input type="checkbox"/> Director <input type="checkbox"/> 10% Owner <input type="checkbox"/> X <input type="checkbox"/> Officer (give title below) <input type="checkbox"/> Other (specify below) VP and COO-Corp. Operations		
(Last) (First) (Middle) 8100 NE PARKWAY DRIVE, SUITE 200			3. Date of Earliest Transaction (MM/DD/YY) 11/04/2014			6. Individual or Joint/Group Filing (Check Applicable Line) <input type="checkbox"/> X <input type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person		
(Street) VANCOUVER, WA98662			4. If Amendment, Date Original Filed (MM/DD/YY)					
(City) (State) (Zip)								

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (MM/DD/YY)	2A. Deemed Execution Date, if any (MM/DD/YY)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Stock	11/04/2014		P		8,333	A	\$ 23.26	22,776	D	

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (MM/DD/YY)	3A. Deemed Execution Date, if any (MM/DD/YY)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (MM/DD/YY)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V		Date Exercisable	Expiration Date					
									Amount or Number of Shares				

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
VAUGHN GREGORY R 8100 NE PARKWAY DRIVE SUITE 200 VANCOUVER, WA98662			VP and COO-Corp. Operations	

Signatures

/s/ Gregory R. Vaughn

11/06/2014

Signature of Reporting Person

Date

Explanation of Responses:

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, see Instruction 4(b)(v).

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Vaughn Gregory R - Barrett Business Services Inc - For 2014-07-11

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FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

OMB APPROVAL

OMB Number: 3235-0287
Expires: November 30, 2011
Estimated average burden hours per response... 0.5

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

1. Name and Address of Reporting Person - VAUGHN GREGORY R			2. Issuer Name and Ticker or Trading Symbol BARRETT BUSINESS SERVICES INC [BBSI]			5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director _____ 10% Owner _____ <input type="checkbox"/> X Officer (give title below) _____ Other (specify below) _____ VP & COO--Corporate Operations		
(Last)	(First)	(Middle)	3. Date of Earliest Transaction (MM/DD/YY) 07/11/2014			6. Individual or Joint/Group Filing (Check Applicable Line) <input type="checkbox"/> X Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person		
8100 NE PARKWAY DRIVE, SUITE 200			4. If Amendment, Date Original Filed (MM/DD/YY)					
(Street)								
VANCOUVER, WA98662								
(City) (State) (Zip)								

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (MM/DD/YY)	2A. Deemed Execution Date, if any (MM/DD/YY)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
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Common Stock	07/11/2014		F		1,049	D	\$ 55.02	14,443	D	

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(e.g., puts, calls, warrants, options, convertible securities)															
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				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Restricted Stock Unit	(1)	07/11/2014		M			2,500	(2)	(2)	Common Stock	2,500	\$ 0	5,000	D	

Reporting Owners

Signatures

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
VAUGHN GREGORY R 8100 NE PARKWAY DRIVE SUITE 200 VANCOUVER, WA98662			VP & COO--Corporate Operations	

/s/ James D. Miller, as attorney-in-fact

07/11/2014

Signature of Reporting Person

Date

Explanation of Responses:

(1) Each Restricted Stock Unit represents a contingent right to receive one share of the Issuer's common stock.

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Vaughn Gregory R - Barrett Business Services Inc - For 2014-07-01

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Here is the list of [insider trading transaction codes](#).

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

OMB APPROVAL

OMB Number: 3235-0287
Expires: November 30, 2011
Estimated average burden hours per response... 0.5

1. Name and Address of Reporting Person - VAUGHN GREGORY R			2. Issuer Name and Ticker or Trading Symbol BARRETT BUSINESS SERVICES INC [BBSI]			5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input type="checkbox"/> Director <input type="checkbox"/> 10% Owner <input checked="" type="checkbox"/> Officer (give title below) <input type="checkbox"/> Other (specify below) VP and COO-Corp. Operations		
(Last)	(First)	(Middle)	3. Date of Earliest Transaction (MM/DD/YY) 07/01/2014			6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person		
8100 NE PARKWAY DRIVE, SUITE 200			4. If Amendment, Date Original Filed (MM/DD/YY)					
(Street)								
VANCOUVER, WA98662								
(City) (State) (Zip)								

1. Title of Security (Instr. 3)	2. Transaction Date (MM/DD/YY)	2A. Deemed Execution Date, if any (MM/DD/YY)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Stock	07/01/2014		M		2,500	A	\$ 0	14,041	D	
Common Stock	07/01/2014		F		1,049	D	\$ 48.93	12,992	D	

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

(e.g., puts, calls, warrants, options, convertible securities)															
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (MM/DD/YY)	3A. Deemed Execution Date, if any (MM/DD/YY)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)		6. Date Exercisable and Expiration Date (MM/DD/YY)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Restricted Stock Units	(1)	07/01/2014		A		10,000		(2)	(2)	Common Stock	10,000	\$ 0	10,000	D	
Restricted Stock Units	(1)	07/01/2014		M		2,500		(3)	(3)	Common Stock	2,500	\$ 0	7,500	D	

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
VAUGHN GREGORY R 8100 NE PARKWAY DRIVE SUITE 200 VANCOUVER, WA98662			VP and COO-Corp. Operations	

Signatures

/s/ James D. Miller, as attorney-in-fact

07/02/2014

** Signature of Reporting Person

Date

Explanation of Responses:

- (1) Each Restricted Unit represents a contingent right to receive one share of the Issuer's common stock.
(2) The Restricted Stock Units vest in four equal annual installments beginning on July 1, 2015, and will be settled by delivery of unrestricted shares of common stock on the vesting date.
(3) The Restricted Stock Units vest in four equal annual installments beginning on July 1, 2014, and will be settled by delivery of unrestricted shares of common stock on the vesting date.

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, see Instruction 4(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(e).

Exhibit B

SEC Staff Q and A May 23, 2007

Question 123.16

Question: Would approval of a grant that by its terms provides for automatic reloads satisfy the specificity of approval requirements under Rule 16b-3(d) for the reload grants?

Answer: Yes. Approval of a grant that by its terms provides for automatic reloads would satisfy the specificity of approval requirements under Rule 16b-3(d) for the reload grants, unless the automatic reload feature permitted the reload grants to be withheld by the issuer on a discretionary basis.

The same result applies under Rule 16b-3(e) where the automatic feature is a tax- or exercise-withholding right. [May 23, 2007]